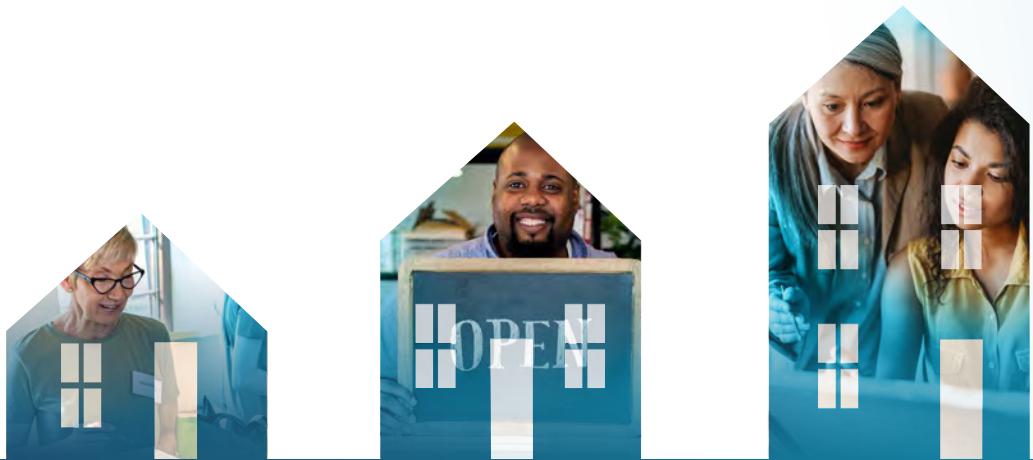


# COMMUNITY FINANCE TAX CREDIT APPLICATION **COMPANION GUIDE**



Missouri Department of  
Economic Development



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## Purpose

This companion guide is designed to provide Neighborhood Assistance Program (NAP), Youth Opportunities Program (YOP), Family Development Account (FDA), and Small Business Incubator (SBI) project directors and donors with the information needed to understand the tax credit application process and documentation requirements. Here you will find the application form, step-by-step instructions for its completion, and examples of acceptable documentation that is required for a donor to claim their tax credit.

## Process

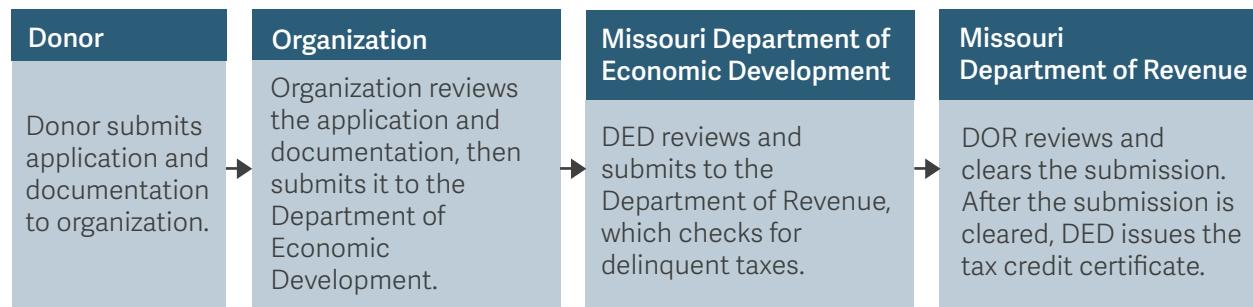
Submitted tax credit applications are processed on a first come, first served basis. It is important to note that incomplete applications without acceptable documentation will **not** be processed. Our team will return the submission to the project director and provide a detailed request for the correct information. Following the instructions presented in this guide will save processing time and allow donors to receive a tax credit certificate in the most timely manner possible.

Please note, our team is always available to provide the assistance you need at [Community@ded.mo.gov](mailto:Community@ded.mo.gov).

## Tax Credit Process

With tax credit applications, the roles of each party are readily defined.

### Tax Credit Process



### Donor

A donor with a Missouri tax liability makes an eligible donation to a participating nonprofit. The donor chooses to support a participating organization with a Family Development Account (FDA), Neighborhood Assistance Program (NAP), Youth Opportunities Program (YOP), or Small Business Incubator (SBI) project through contributions.

Donor(s) wanting to apply for the tax credit must fill out the tax credit application, provide the necessary documentation, and obtain notarization. The donor then submits all necessary paperwork to the participating organization. After the application is reviewed and approved by the organization, the Missouri Department of Economic Development (DED), and the Department of Revenue, the tax credit certificate is provided to the donor to use with their Missouri taxes.

### Participating Organization

Participating organizations fundraise for their FDA, NAP, YOP, and SBI projects through the solicitation of donations. They review and submit the [tax credit application](#) for their donors to DED.

## **DED**

The Community Finance team at DED reviews each tax credit application for accuracy and completion, then processes it in partnership with the Missouri Department of Revenue (DOR). Depending on the accuracy and completion of the application, DED will either deny the application or award a tax credit certificate.

## **DOR**

DOR processes the tax credit certificate for each tax credit application processed by DED and offsets the amount for any unpaid taxes, if applicable.

# APPLICATION FOR CLAIMING TAX CREDITS

This application is to be completed by the taxpayer/donor for which the tax credit will be issued. Instructions for completing this form are on pg. 2. Please type or print. Tax credit applications must be turned in to the Department of Economic Development (DED) **no later than 1-year after the donation date**.

<b>1. QUALIFYING PROGRAM</b>			
<input type="checkbox"/> Youth Opportunities (YOP)	<input type="checkbox"/> Neighborhood Assistance (NAP)	<input type="checkbox"/> Small Business Incubator Tax Credit (SBI)	<input type="checkbox"/> Family Development Account (FDA)
<b>2. TAXPAYER (DONOR) MAILING ADDRESS</b>			
Street Address	City	State	Zip Code
<b>3. TAXPAYER (DONOR) INFORMATION</b>			
<b>Individual Donors (complete the fields below)</b>		<b>Business Donors (complete the fields below)</b>	
Taxpayer Name	Taxpayer Social Security #	Business Name (as listed with SOS)	Business Federal ID (FEIN)
Spouse Name (joint tax return filers only)	Spouse Social Security #	Business Contact Name	
Taxpayer Email	Taxpayer Phone	Business Contact Email	Business Contact Phone
Taxpayer status at the time the donation was made (select only 1)		Business status at the time the donation was made (select only 1)	
<input type="checkbox"/> Individual – YOP, SBI, and FDA programs only <input type="checkbox"/> Individual - with a farm operation <input type="checkbox"/> Individual - reporting income from MO rental properties or royalties <input type="checkbox"/> Individual - reporting income from a sole proprietorship <input type="checkbox"/> Individual - reporting income from a partnership, S-Corporation or Limited Liability Corp. (LLC)		<input type="checkbox"/> Corporation <input type="checkbox"/> Financial Institution <input type="checkbox"/> Partnership - attach partner names, social security #'s, and percents of ownership. <input type="checkbox"/> S-Corporation - attach shareholder names, social security #'s, and percents of ownership. <input type="checkbox"/> Limited Liability Corp. - attach members names, social security #'s, and percents of ownership. <input type="checkbox"/> Insurance company	
Taxes paid by: <input type="checkbox"/> Calendar Year (CY)		Taxes paid by: <input type="checkbox"/> Calendar Year (CY) <input type="checkbox"/> Fiscal Year (FY) From _____ To _____	
<b>4. TYPE OF CONTRIBUTION AND VALUE</b>			
<b>Were any goods and/or services received? Required</b> <input type="checkbox"/> Yes <input type="checkbox"/> No		<b>Contribution includes payment processing fee(s)</b> <input type="checkbox"/>	
<b>Type of Contribution</b>		<b>Eligible Contribution Value</b>	<b>Date of Contribution (MM/DD/YYYY)</b>
Cash			
Stocks (valued between high/low on the date of transfer from the donor into the nonprofit's brokerage account)			
In-Kind (valued as the lesser of the cost to donor OR fair market value)			
Wages Paid to participating youth (YOP program only)			
<b>Total Eligible Contribution Value (Amt Eligible for YOP/NAP/SBI/FDA Program)</b>			
<b>5. CONTRIBUTION DOCUMENTATION</b>			
<input type="checkbox"/> I have attached the required documentation per the type of contribution listed in the <a href="#">Companion Guide</a> .			
<b>6. TAXPAYER CERTIFICATION AND NOTARIZATION (TO BE SIGNED IN A NOTARY'S PRESENCE)</b>			
I have examined the above application and confirm, to the best of my knowledge, information, & belief, that the above information is true and correct. Further, if operating as a business in Missouri, I declare that I do not knowingly employ illegal aliens and have complied with federal laws (8 U.S.C. 1324A), which requires examination of the appropriate documents to verify employment eligibility. I understand that if found to have employed an illegal alien in Missouri and did not, for that employee, examine the documents required by federal law, that I shall be ineligible for any state-administered or subsidized tax credit, tax abatement, or loan for a period of five (5) years following such finding.			
Taxpayer Signature			
Notary public rubber stamp seal	State		County (or City of St. Louis)
	<b>Subscribed and sworn before me, this</b>		
	Day	Month	Year
	Notary public name	Notary public signature	My commission expires (MM/DD/YYYY)
<b>7. CONTRIBUTION VERIFICATION BY PROJECT DIRECTOR</b>			
Approved Organization Name			Project Number
I have examined this application including all attachments and believe it to be an accurate description of the contribution received by our organization for the purpose of carrying out the approved project.			
Authorized Signer Name (printed/typed)		Authorized Signer Signature	
		Date (MM/DD/YYYY)	

## GENERAL NOTES:

- Please allow 3-6 weeks for processing of this application.
- The tax credit cannot be claimed on a Missouri tax return until the donor has received the official tax credit certificate from the Missouri Department of Economic Development (DED).
- Reach out to DED at [community@ded.mo.gov](mailto:community@ded.mo.gov) or **573-522-4216** with any questions about completing this form.

## 1. QUALIFYING PROGRAM

- Select the applicable program type.
- **Note:** Please make only 1 selection.

## 2. TAXPAYER (DONOR) MAILING ADDRESS

- Enter the mailing address for the taxpayer.

## 3. TAXPAYER (DONOR) INFORMATION

- Please complete the required fields for either individuals (and individuals with business income) OR business donors.
- Indicate whether taxes are paid by Calendar Year (CY) or Fiscal Year (FY).
  - 1) If taxes are paid by Fiscal Year, enter the start and end dates of the Fiscal Year.
- **Note:** Donations claimed by a business entity (except for sole proprietorships) must be made from a business account.
- **Attachments:** Partnerships, S-Corps, & LLCs are required to attach:
  - 1) A complete list of partners, shareholders, or members,
  - 2) The social security numbers of all partners, shareholders, or members AND,
  - 3) Percents of ownership by each partner, shareholder, or member. **Note:** Percent of profit distribution is not always the same as percent of ownership. If any partners, shareholders, or members are trusts, include both 1) the Federal ID number for the trust AND 2) the social security number of the beneficiary.

## 4. TYPE OF CONTRIBUTION AND VALUE

- Indicate whether any goods and/or services were received using the checkboxes.
- Indicate the type, total eligible contribution value, and date of the contribution.

## 5. CONTRIBUTION DOCUMENTATION

- **Attachments:** All applications for tax credits must include documentation demonstrating proof of the donation as described in the [Companion Guide](#).
- Please check the box confirming that you have provided the required documentation.

## 6. TAXPAYER CERTIFICATION AND NOTARIZATION

- The taxpayer/business (donor) must sign the form in the presence of a notary.
- The form and documentation should then be returned to the approved organization.

## 7. CONTRIBUTION VERIFICATION BY PROJECT DIRECTOR

- Verify all information on the form to ensure accuracy and completeness.
- Attach all required documentation - see instructions above and in the [Companion Guide](#).
- An authorized signer for the approved organization must sign and date the form.

## SUBMITTING THIS FORM:

- **Send Via FTP Portal** (Recommended):
  - 1) The FTP portal is a file system that allows users to send large documents that are too big to go through email.
  - 2) To upload a file, please follow the instructions on the [NAP webpage](#) or [YOP webpage](#) under the "How Do I Apply" tab.
  - 3) **Note:** A notification email confirming receipt will be sent to the authorized signer within 3 business days.
- **Send Via Email** (alternative option for smaller file size submissions)
- **Note:** Program documents can be accepted as either digital OR original documents. If you choose to mail an original document, please do not upload a duplicate. Likewise, please do not mail an original copy if you have uploaded the same file through the webpage. Any original documents should be mailed to the address listed below.
  - 1) NAP/YOP/FDA  
MO Department of Economic Development  
PO Box 118  
Jefferson City, MO 65102

# Guide to Filling Out the Tax Credit Application Form (Missouri Form CDTC-770)

## Tax credit application

The donor fills out **parts one, two, three, four, and five** in the application for tax credits. The donor will have the form notarized in **part six**.

The participating organization will verify the information and then fill out **part seven**.

The participating organization will submit the tax credit application to DED.

APPLICATION FOR CLAIMING TAX CREDITS			
Missouri Department of Economic Development			
This application is to be completed by the taxpayer/donor for which the tax credit will be issued. Instructions for completing this form are on pg. 2. Please type or print. Tax credit applications must be turned in to the Department of Economic Development (DED) <b>no later than 1-year after the donation date</b> .			
Misouri Form CDTC-770			
<input type="checkbox"/> <b>1. YOUTH OPPORTUNITIES (YOP)</b> <input type="checkbox"/> <b>2. TAXPAYER (DONOR) MAILING ADDRESS</b> <input type="checkbox"/> <b>3. TAXPAVER (DONOR) INFORMATION</b> <input type="checkbox"/> <b>4. TYPE OF CONTRIBUTION AND VALUE</b> <input type="checkbox"/> <b>5. CONTRIBUTION DOCUMENTATION</b> <input type="checkbox"/> <b>6. CONTRIBUTION VERIFICATION BY PROJECT DIRECTOR</b>		<input type="checkbox"/> <b>Neighborhood Assistance (NAP)</b> <input type="checkbox"/> <b>Small Business Incubator Tax Credit (SBI)</b> <input type="checkbox"/> <b>Family Development Account (FDA)</b> <input type="checkbox"/> <b>Business Donors (complete the fields below)</b> <input type="checkbox"/> <b>Business Name (as filed with DOJ)</b> <input type="checkbox"/> <b>Business Federal ID (FEIN)</b> <input type="checkbox"/> <b>Business Contact Name</b> <input type="checkbox"/> <b>Business Contact Email</b> <input type="checkbox"/> <b>Business Status (at the time the donation was made/lasted only 11)</b> <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Partnership - attach partner names, social security #'s, and percent of ownership. <input type="checkbox"/> Corporation - attach shareholder names, social security #'s, and percent of ownership. <input type="checkbox"/> Limited Liability Corp (LLC) <input type="checkbox"/> Limited Partnership - attach members names, social security #'s, and percent of ownership. <input type="checkbox"/> Insurance company <input type="checkbox"/> <b>Business Status (at the time the donation was made/lasted only 11)</b> <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Partnership - attach partner names, social security #'s, and percent of ownership. <input type="checkbox"/> Corporation - attach shareholder names, social security #'s, and percent of ownership. <input type="checkbox"/> Limited Liability Corp - attach members names, social security #'s, and percent of ownership. <input type="checkbox"/> Insurance company <input type="checkbox"/> <b>Business paid by:</b> <input type="checkbox"/> <b>5. CONTRIBUTION DOCUMENTATION</b> <input type="checkbox"/> <b>6. CONTRIBUTION VERIFICATION BY PROJECT DIRECTOR</b> <input type="checkbox"/> <b>7. CONTRIBUTION VERIFICATION BY PROJECT DIRECTOR</b>	

This application is to be completed by the taxpayer/donor for which the tax credit will be issued. Instructions for completing this form are on pg. 2. Please type or print. Tax credit applications must be turned in to the Department of Economic Development (DED) **no later than 1-year after the donation date**.

1. QUALIFYING PROGRAM			
<input type="checkbox"/> <b>Youth Opportunities (YOP)</b>	<input type="checkbox"/> <b>Neighborhood Assistance (NAP)</b>	<input type="checkbox"/> <b>Small Business Incubator Tax Credit (SBI)</b>	<input type="checkbox"/> <b>Family Development Account (FDA)</b>

## Part One: Qualifying Program

Ensure the program box is checked in part one, whether it be YOP, NAP, SBI, or FDA.

2. TAXPAYER (DONOR) MAILING ADDRESS			
Street Address	City	State	Zip Code

## Part Two: Mailing Address

Ensure the taxpayer mailing address is filled out. This address will be verified with the Missouri Department of Revenue for the tax credit certificate.

3. TAXPAYER (DONOR) INFORMATION			
Individual Donors (complete the fields below)		Business Donors (complete the fields below)	
Taxpayer Name	Taxpayer Social Security #	Business Name (as listed with SOS)	Business Federal ID (FEIN)
Spouse Name (Joint tax return filers only)	Spouse Social Security #	Business Contact Name	
Taxpayer Email	Taxpayer Phone	Business Contact Email	Business Contact Phone
<b>Taxpayer status at the time the donation was made (select only 1)</b> <input type="radio"/> Individual - YOP, SBI, and FDA programs only <input type="radio"/> Individual - with a farm operation <input type="radio"/> Individual - reporting income from MO rental properties or royalties <input type="radio"/> Individual - reporting income from a sole proprietorship <input type="radio"/> Individual - reporting income from a partnership, S-Corporation or Limited Liability Corp. (LLC)		<b>Business status at the time the donation was made (select only 1)</b> <input type="radio"/> Corporation <input type="radio"/> Financial Institution <input type="radio"/> Partnership - attach partner names, social security #'s, and percents of ownership. <input type="radio"/> S-Corporation - attach shareholder names, social security #'s, and percents of ownership. <input type="radio"/> Limited Liability Corp. - attach members names, social security #'s, and percents of ownership. <input type="radio"/> Insurance company	
Taxes paid by: <input checked="" type="checkbox"/> Calendar Year (CY)		Taxes paid by: <input type="radio"/> Calendar Year (CY) <input type="radio"/> Fiscal Year (FY) From _____ To _____	

### Part Three: Taxpayer (Donor) Information

There are two headers under part three: individual donor and business donor. Please ensure the correct box is checked coinciding with the check, debit, or credit.

Ensure the name of the taxpayer coincides with the name of the donor on the check, debit, or credit, regardless of whether it is personal or business.

#### Individual:

- For personal donations, ensure that the taxpayer's name (or both taxpayers' names, if applicable) is listed, and their social security number (or both social security numbers, if applicable) is listed.
  - Remember: if one name is listed, one social is required; if two names are listed, two socials are required.
- For NAP donations, ensure the donor does not check the "individual" box. In order for a personal donation to be eligible for the NAP credit, the donor must be a sole proprietor, have a farm operation, have rental property or be part of a Partnership, S-Corp. or LLC.

#### Business:

- Ensure the Federal Employer ID Number (FEIN) is listed.
- If the company is an S-Corp., partnership, or LLC, make sure the list of shareholders or partners is attached to include names, social security numbers, and percent of ownership. This is a common error.

4. TYPE OF CONTRIBUTION AND VALUE			
Were any goods and/or services received? <b>Required</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Contribution includes payment processing fee(s)
Type of Contribution	Eligible Contribution Value	Date of Contribution (MM/DD/YYYY)	
<b>Cash</b>			
<b>Stocks</b> (valued between high/low on the date of transfer from the donor into the nonprofit's brokerage account)			
<b>In-Kind</b> (valued as the lesser of the cost to donor <b>OR</b> fair market value)			
<b>Wages Paid</b> to participating youth (YOP program only)			
<b>Total Eligible Contribution Value (Amt Eligible for YOP/NAP/SBI/FDA Program)</b>	<b>\$ 0.00</b>		

## Part Four: Type of Contribution

### Goods and/or services:

- Ensure that the box is either checked "yes" or "no." *This is a common error.*
- For contributions received, the donor must acknowledge if goods or services were received or not. The fair market value of the goods or services received (if applicable), must be deducted from the eligible tax-deductible contribution.
- Goods and Services Examples:
  - A business sponsoring an event and receiving advertising in the form of having their logo put on marketing materials, invitations, and/or social media promotions.
  - An individual purchasing an event ticket that may include seats at a table with a meal.
  - Raffle tickets or auction items at an event.
  - Any good or service received with a donation.
- Please consult your tax accountant and/or review the [IRS charitable contribution deductions](#).

### Eligible Contribution Value

Please note that the total contribution can be a single transaction, while the amount eligible for tax credits is the tax-deductible amount and/or the amount available/assigned by the participating organization.

### Date of Contribution

This is the date the donor wrote the check, transferred the stock, ran the credit transaction, etc. It's the date the donor intended the contribution, not the date of deposit. *This is a common error – please double-check dates.*

### Cash

Ensure the eligible contribution value matches the value of the check, debit, or credit. Ensure that the amount eligible for the program is the tax-deductible amount for the tax credit. *This is a common error. Please double check, as the amounts must match unless there were goods and/or services received in return for the donation.*

### Stock

Ensure that the total contribution falls within the high and low on the day the donor transfers the stock to the organization. Ensure that the amount eligible for program is the tax-deductible amount for the tax credit.

**5. CONTRIBUTION DOCUMENTATION**

I have attached the required documentation per the type of contribution listed in the [Companion Guide](#).

**Part Five: Contribution Documentation (NEW)**

Ensure the donor confirms they have provided the required documentation for their eligible contribution for tax credits.

**6. TAXPAYER CERTIFICATION AND NOTARIZATION (TO BE SIGNED IN A NOTARY'S PRESENCE)**

I have examined the above application and confirm, to the best of my knowledge, information, & belief, that the above information is true and correct. Further, if operating as a business in Missouri, I declare that I do not knowingly employ illegal aliens and have complied with federal laws (8 U.S.C. 1324A), which requires examination of the appropriate documents to verify employment eligibility. I understand that if found to have employed an illegal alien in Missouri and did not, for that employee, examine the documents required by federal law, that I shall be ineligible for any state-administered or subsidized tax credit, tax abatement, or loan for a period of five (5) years following such finding.

Taxpayer Signature

Notary public rubber stamp seal	State		County (or City of St. Louis)
	Subscribed and sworn before me, this		
	Day	Month	Year
Notary public name	Notary public signature	My commission expires (MM/DD/YYYY)	

**Part Six: Taxpayer Certification and Notarization (to be signed in a notary's presence)**

Ensure the donor signs, along with the notary, and the stamp is affixed before submission.

**7. CONTRIBUTION VERIFICATION BY PROJECT DIRECTOR**

Approved Organization Name

Project Number

I have examined this application including all attachments and believe it to be an accurate description of the contribution received by our organization for the purpose of carrying out the approved project.

Authorized Signer Name (printed/typed)	Authorized Signer Signature	Date (MM/DD/YYYY)
--	-----------------------------	-------------------

**Part Seven: Contribution Verification by Project Director**

Ensure part seven is completely filled out with the name of the organization, the project number, and the printed name of the project director or authorized signee and that it is signed and dated. *This is a common error, so please make sure your organization completes part seven in its entirety.*

## Documentation Requirements for Contributions

The following types of contributions are eligible for tax credits when donated by qualifying Missouri businesses and individuals. All applications for tax credit must include the documentation described below.

### Check Donations

- **Front copy of the cancelled check**

Ensure you keep a copy of the front of the check before deposit in case the canceled check is difficult to read. Attach this copy as well, if necessary.

- **Letter on bank letterhead**

Letter from the donor's financial institution with the following information:

- Donor name
- Check number
- Check amount
- Post date

*\*If a donor would rather send their bank statement or microfiche front of the check with the required information, they may still do so. However, that is not required if the letter is included.*

### Credit Card Donations

- **Statement**

Donor may submit the first page of the statement and the page the charge is on as long as the donor name, the last four digits of the account number, and statement date are included on the first page.

### IRA Donations

- **Front copy of the cancelled check**

Ensure you keep a copy of the front of the check before deposit in case the canceled check is difficult to read. Attach this copy as well, if necessary.

- **Donor brokerage statement OR donor brokerage letter on letterhead** with the following information:

- IRA check number
- Check amount
- Post date

### Wire Transfers

- **Organization's financial/banking statement** with the following information:

- Post date of wire transfer
- Amount of transfer

- **Donor financial/banking statement OR letter on letterhead** with the following information:

- Donor name
- Amount of transfer
- Post date
- Name of recipient organization

## Stock Donations

- **Donor broker letter/brokerage account portfolio** showing the following information:
  - Donor name
  - Name of recipient organization
  - Name of security(s) transferred from donor to organization
  - Number of shares and date of transfer
- **Organization proof donated stock was sold.** Brokerage statement to include the following:
  - Sale of stock,
  - Name of security(s) sold,
  - Number of shares and date sold,
  - Amount,
  - OR organization can provide trade confirmation AND a copy of the front of the brokerage check or proof of payment from the stock sale.

*\*Documentation must show donor ownership of stock, transfer of stock to the organization, and sale of the stock by the organization.*

## Employee Payroll Deductions

- [Individual payroll deduction statement](#), completed and signed by both the employee and the employer. This document authorizes the NAP organization to deduct money from the employee's paycheck and indicates the time frame for which the deduction is to take place, the amount of the deduction for each pay period, the number of pay periods, and the total to be deducted. Include the employee's last payroll stub to show all deductions for that time frame.

## In-Kind Donations

Must be an approved expense in the approved project's budget.

### Rent donations

Valued at comparable market value of the rental OR the actual rental value, whichever is less.

- Provide an invoice from the lessor to the lessee AND a letter from an independent appraiser stating the value of comparable rents for the area.

### Equipment and supplies

- A copy of the invoice showing the cost to the donor or current fair market value, whichever is less. Sales tax and profit margin cannot be included in the value. Used equipment invoices must be submitted with an appraisal of the fair market value of donated item(s).

### Professional Services

- A copy of the invoice or other documentation showing the cost of services to the donor or fair market value, whichever is less. Include the type of services being donated, number of hours, and rate.

## Required Documentation Examples

### *Your Financial Institution, LLC*

210 E. 451 STREET  
PO Box 201152  
New York, New York 10111  
Telephone: 646-123-4558 Fax: 646-578-4559

January 15, 2001

To Whom It May Concern:

This is to confirm that Your Financial Institution debited the account of Pepper Potts-Stark in the amount of \$20,000 by check made payable to The Tony Stark Foundation, Check number 0301 dated December 20, 2001. Please find attached a copy of the check.

Sincerely,



Sarah Anne Smith  
Teller  
Phone 646-123-4558 Ext. 4702

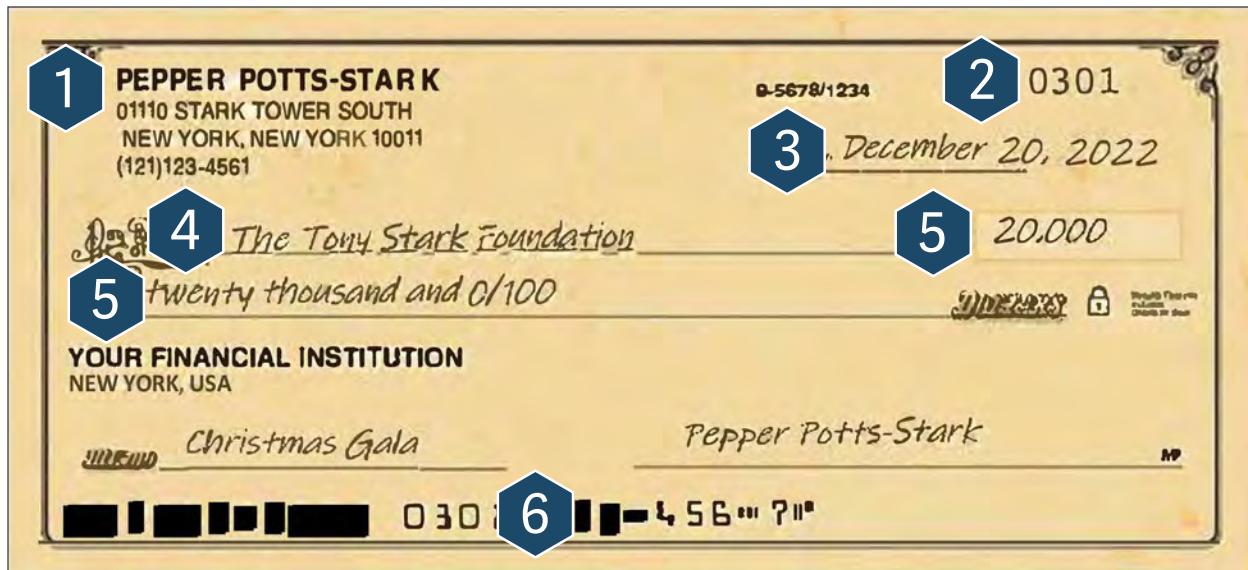


"WHERE YOU SAVE DOES MAKE A DIFFERENCE!"



#### Letter from financial institution documentation

- Header
  - Financial institution name
  - Financial institution contact information
- Body of Letter
  - Donor name
  - Contribution amount
- Payee
- Check number
- Post date
- Salutation
  - Financial institution employee signature
  - Financial institution employee name
  - Financial institution employee contact information



### Check image documentation

1. Account holder name
2. Check number
3. Date of the contribution
4. Payee
5. Contribution amount
6. Last four digits of the account number



**Online Banking**

---

**HOUSE: Account Activity Transaction Details**

**1** **Check number:** 00000005002

**2** **Post date:** 12/1/2022

**6** **Amount:** -10,000.00

**Type:** Check

**Description:** Check

**Merchant name:** Check

**Merchant information:**

**Transaction category:** Cash, Checks & Misc: Checks



120122 1151 056888 10000.00  
000770 7661 670671068999 \*\*\*6058

FOR DEPOSIT ONLY  
BOYS & GIRLS CLUBS OF SPRINGFIELD, INC

#### Bank statement documentation

1. Check number
2. Post date
3. Account holder name
4. Date of contribution
5. Payee
6. Contribution amount
7. Financial institution's name
8. Endorsement
9. Last four digits of the account number



2 Adam L. West  
Charitable Donation Account  
PO Box 0012  
Lees Summit MO 64063-0734

## Bank Statement

Primary Account Number:

4 [REDACTED]

If you have questions about your statement,  
please call us at 800-453-BANK.

Statement Date:  
Page Number:

October 8, 2021  
1 of 2

3

### FOR YOUR INFORMATION

A savings account that pays you to save for your goals? That's myRewards Savings. Open up to 5 accounts to save for a home, car, travel or the holidays. You could earn bonus rewards with regular deposits!

Looking to purchase your forever home? We'll make your home buying process easier. Visit [commercebank.com/mortgage](http://commercebank.com/mortgage) to check rates or apply. Equal Housing Lender.

OPTIONS PMMA ACCOUNT Account # [REDACTED] 4

Account Summary Account # [REDACTED]

Beginning Balance on September 8, 2021  
Deposits & Other Credits  
Checks Paid

Ending Balance on October 8, 2021 [REDACTED] 3

To calculate a daily running balance during this statement period, use the beginning balance as it is listed on the statement. Next, subtract checks and other debits as of the date they are listed as paid. For ATM and Debit Card withdrawals, use the transaction date. This is when these transactions were authorized. Deposits and other credits should be listed as of the date they were credited.

Daily Balance Summary Account # [REDACTED] 4

Date	Balance
09-17	[REDACTED]
09-20	[REDACTED]

Date	Balance
09-21	[REDACTED]
10-01	[REDACTED]

Date	Balance
10-07	[REDACTED]
10-08	[REDACTED]

Interest Summary Account # [REDACTED] 4

Interest Paid This Statement Period  
2021 Interest Paid Year-to-date  
Average Collected Balance  
Interest Accrued  
Annual Percentage Yield Earned  
Statement Days

30

## Bank statement documentation (page 1)

1. Financial institution's name
2. Account holder name
3. Statement date
4. Last four digits of the account number.

		Page Number:	2 of 2
<b>Deposits &amp; Other Credits</b> Account # [REDACTED] <b>1</b>			
065210010 Description		Date Credited	Amount
[REDACTED]		09-20	[REDACTED]
[REDACTED]		10-01	[REDACTED]
[REDACTED]		10-08	[REDACTED]
<b>Total Deposits &amp; Other Credits</b>		\$ [REDACTED]	
<b>Checks Paid</b> Account # [REDACTED] <b>1</b>			
Date Paid	Check Number	Amount	Reference Number
[REDACTED] <b>3</b>	[REDACTED] <b>2</b>	[REDACTED] <b>4</b>	[REDACTED]
Date Paid	Check Number	Amount	Reference Number
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
* - Indicates a skip in sequential check numbers.			
<b>Total Checks Paid</b>		[REDACTED]	
		Total for this period	Total year to-date
Total Overdraft Fees.....		[REDACTED]	[REDACTED]
Total Returned Items Fees.....		[REDACTED]	[REDACTED]

**IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS**

Contact us at 1000 Walnut Kansas City MO 64106-3686 or call us at 800-453-BANK. If you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

1) Tell us your name and account number.  
 2) Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.  
 3) Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

The information above applies to checking, savings, or other consumer accounts established for personal, family, or household purposes.

If your checking or money market account has no activity for 12 consecutive months it will be considered dormant and assessed a \$8 monthly fee. Regular savings accounts with no activity for 18 consecutive months will be considered dormant and assessed a \$5 monthly fee.

NOT TRANSFERABLE AS DEFINED IN 12 CFR PART 204

### Bank statement documentation (page 2)

1. Last four digits of the account number
2. Check number
3. Date the check cleared the donor's account
4. Contribution amount

## Individual Retirement Account (IRA) check image documentation

1. IRA institution	4. Contribution amount
2. Banking institution	5. Payee
3. Check number	6. Endorsement

## IRA transaction detail documentation

1. IRA Institution
2. Donor name (from)
  - a. Last four digits of account number
  - b. Donor name
3. Entity name (to)
4. Transaction information
  - a. Post date
  - b. Withdrawal amount

## Wire transfer documentation — donor

1. Financial Institution name
2. Last four digits of account number
3. Statement date
4. Payee name
5. Wire transaction
  - a. Amount
  - b. Wire transfer out
  - c. Payee
  - d. Bank Reference number
6. Date of each transaction

 <b>1</b> 12412 Powerscourt Drive Suite 175 St. Louis, MO 63131	000338	<b>2</b> Direct Inquiries To: Customer Service Dept. 12412 Powerscourt Drive Suite 175 St. Louis, MO 63131 (314) 506-5500																																																				
		<b>3</b> 122208-01A**000338 RONALD MCDONALD HOUSE CHARITIES OF ST. LOUIS INC 4381 W PINE BLVD SAINT LOUIS MO 63108-2205																																																				
<b>4</b> Page: 1 Branch: 015 Account Number: <span style="background-color: black; color: black;">XXXXXXXXXX</span> Statement Date: 11/30/23 Checks/Items Enclosed: 2																																																						
<b>5</b> <b>BUSINESS MONEY MARKET</b> <b>RONALD MCDONALD HOUSE</b> <b>Acct</b> <span style="background-color: black; color: black;">XXXXXXXXXX</span> CHARITIES OF ST. LOUIS INC Beginning Balance 11/01/23 Deposits / Misc Credits 12 Withdrawals / Misc Debits 10 ** Ending Balance 11/30/23 Service Charge Interest Paid Thru 11/30/23 Interest Paid Year To Date Annual Percentage Yield Earned Number of Days for A.P.Y.E. Average Balance for A.P.Y.E. Enclosures																																																						
<b>6</b> <b>DEPOSITS AND OTHER CREDITS</b> <table border="0"> <thead> <tr> <th style="text-align: left;">Date</th> <th style="text-align: left;">Deposits</th> <th style="text-align: left;">Withdrawals</th> <th style="text-align: left;">Activity Description</th> </tr> </thead> <tbody> <tr> <td>11/02</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/08</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/08</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/09</td> <td>50,000.00*</td> <td></td> <td></td> </tr> <tr> <td>11/10</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/13</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/13</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/16</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/21</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/27</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/29</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/30</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			Date	Deposits	Withdrawals	Activity Description	11/02				11/08				11/08				11/09	50,000.00*			11/10				11/13				11/13				11/16				11/21				11/27				11/29				11/30			
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## Wire transfer documentation — organization

1. Financial institution name
2. Statement date
3. Payee name
4. Last four digits of account number
5. Wire transaction
  - a. Date received
  - b. Wire transfer in
  - c. Amount
6. Dates of each transaction

1  DISCOVER IT® CARD ENDING IN 0101  
CARDMEMBER SINCE 2015

2

3

1 DISCOVER

Account Summary		11/26/2020 - 12/25/2020
Previous Balance		
Payments and Credits		
Purchases		
Balance Transfers		
Cash Advances		
Fees Charged		
Interest Charged		
<b>New Balance:</b>		
See Interest Charge Calculation section following the Fees and Interest Charged section for detailed APR information		
Credit Line		
Credit Line Available		
Cash Advance Credit Line		
Cash Advance Credit Line Available		

Share your card, earn more rewards  
Add an Authorized User and get rewards on every purchase made by you and your Authorized User.  
Discover.com/AuthorizedUser | 1-800 347 7455 to get started

4 SIR ALFRED PENNYWORTH  
1608 IVY LANE  
COLUMBIA MO 65202-4883

5

Notice: See reverse side for important information ACCOUNT NUMBER ENDING IN 0101  
New Balance  
Minimum Payment Due  
Payment Due Date

Amount Enclosed \$  
For a faster, easier way to pay... Discover.com 1-800-347-2683  
See reverse for payment cut off times.

PO BOX 6103  
CAROL STREAM IL 60197-6103

New address, email or phone? Please update on reverse.

00000198683389538073146066900000000029300

### Credit card documentation (part 1)

1. Financial entity
2. Last four digits of the account number
3. Statement date
4. Donor name

Transactions continued			
TRANS. DATE	PURCHASES	MERCHANT CATEGORY	AMOUNT
12/10			
12/10			
12/10			
12/10			
12/11			
12/11			
12/12			
12/13			
12/13			
12/13			
12/13			
12/13	THE ADAM WEST FOUNDATION	Services	\$10,000.00
12/13			
12/14			
12/14			
12/15			
12/15			
12/15			
12/16			
12/17			
12/17			
12/17			
12/17			
12/18			
12/18			
12/18			
12/18			
12/19			
12/19			
12/20			
12/20			
12/20			
12/20			
12/20			
12/21			
12/21			
12/21			
12/22			
12/22			
12/22			
12/23			
12/25			
Fees and Interest Charged			
TOTAL FEES FOR THIS PERIOD			\$0.00

Continued on next page

### Credit card documentation (part 2)

1. Financial institution name
2. Last four digits of the account number
3. Donor's name
4. Dates of each transaction
5. Contribution



### Cashier's check/money order documentation

1. Date of contribution
2. Remitter name (donor)
3. Contribution amount
4. Payee

**US Wealth Management**  
U.S. Bancorp Investments

Rick Ross, CFP®  
U.S. Bancorp Investments  
Wealth Management Advisor, VP  
Creve Coeur  
11000 Olive Blvd  
St. MO-1121  
Creve Coeur, MO 63141  
314.111.1111 direct  
314.111.0112 fax

To: The Dorian Grey Foundation  
From: Rick Ross, US Bancorp Investments  
Date: January 31, 2023  
Re: Quatermain trust stock gift

Please be advised that on 11/2/2022 a charitable gift was made on 70 shares of Net Flix (NFLX) common stock to The Dorian Grey Foundation. The donation came from the trust account owned by Alan E. Quatermain. The historical high, low, and average for the stock are as follows: 287.33 (High), 272.84 (low), 280.085 (average).

Regards –



Rick Ross, CFP®  
Wealth Management Advisor  
U.S. Bancorp Investments

U.S. Wealth Management – U.S. Bancorp Investments is a marketing logo for U.S. Bancorp Investments, Inc.

Investment and insurance products and services including annuities are:

**NOT A DEPOSIT • NOT FDIC INSURED • MAY LOSE VALUE • NOT BANK GUARANTEED • NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY**

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Insurance products are available through various affiliated non-bank insurance agencies, which are U.S. Bancorp subsidiaries and affiliates of U.S. Bank. Products may not be available in all states. CA Insurance License# DE24841.

## Example 1

Stock donation

Documentation: donor letter

- Header
  - Broker letterhead
- Body of Letter
  - Donor name
  - Recipient organization
- Salutation
  - Number of shares
  - Type of stock
  - Date of transfer (this is the donation date)
- Signature
  - Broker signature
  - Broker name and title

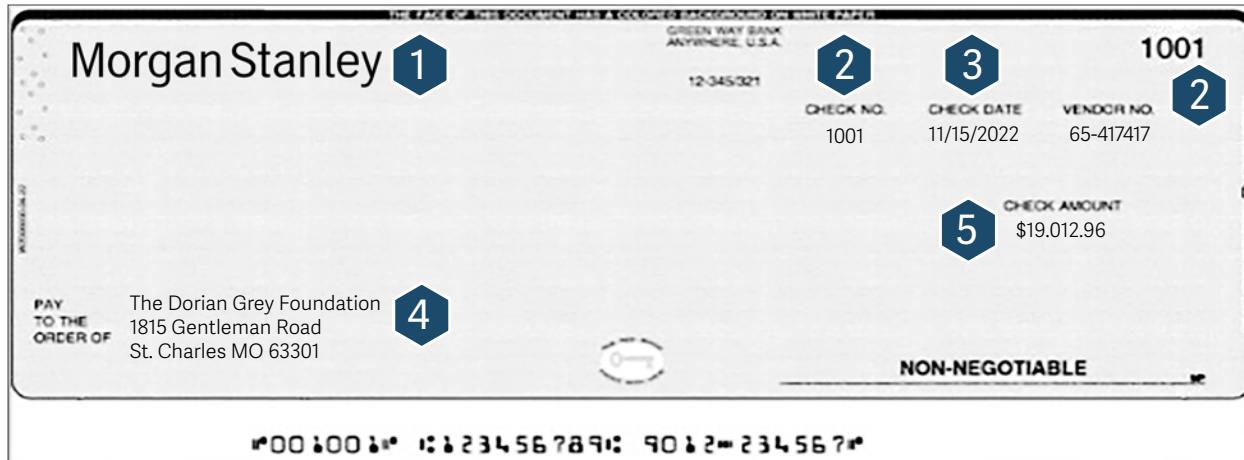


CLIENT STATEMENT   For the Period November 1-30, 2022		2	1 Morgan Stanley	3	Page 16 of 34																																																																																																								
Account Detail		Portfolio Management Active Assets Account		THE DORIAN GREY FOUNDATION c/o RODNEY SKINNER																																																																																																									
<b>CASH FLOW ACTIVITY BY DATE (CONTINUED)</b> <table border="1"> <thead> <tr> <th>Activity Date</th> <th>Settlement Date</th> <th>Activity Type</th> <th>Description</th> <th>Comments</th> <th>Quantity</th> <th>Price</th> <th>Credits/(Debits)</th> </tr> </thead> <tbody> <tr><td>11/3</td><td>11/7</td><td>Sold</td><td>NETFLIX INC</td><td>ACTED AS AGENT</td><td>70.000</td><td>271.6200</td><td>19.012.98</td></tr> <tr><td>11/3</td><td>11/7</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11/3</td><td>11/7</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11/7</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11/7</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11/21</td><td>11/21</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11/30</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11/30</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11/30</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11/30</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11/30</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11/30</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>NET CREDITS/(DEBITS) [REDACTED]</p> <p><i>Purchase and Sale transactions above may have received an average price execution. Details regarding the actual prices are available upon request.</i></p>						Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Credits/(Debits)	11/3	11/7	Sold	NETFLIX INC	ACTED AS AGENT	70.000	271.6200	19.012.98	11/3	11/7							11/3	11/7							11/7								11/7								11/21	11/21							11/30								11/30								11/30								11/30								11/30								11/30							
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## Stock sale documentation from NFPO

Trade confirmation or statement proving the sale of the securities

1. Broker name
2. Statement period
3. NFPO Name
4. Stock Sold Transaction
  - a. Date
  - b. Transaction type
  - c. Type of stock
  - d. Number of shares
  - e. Price per share
  - f. Net value



## Stock donation — NFPO Liquidation Documentation

1. Name of organization's broker
2. Check number
3. Check date
4. Payee
5. Stock proceeds/net sale

Page 10 of 14

1 Martha Kent  
2 JANUARY 1, 2020 - JANUARY 31, 2020  
3

**Activity detail continued**

DATE	ACCOUNT TYPE	TRANSACTION	QUANTITY	DESCRIPTION	PRICE	AMOUNT	CASH AND SWEEP BALANCES
01/31							
01/31							
01/31							

**Non cash activity detail**

This section displays security transfer activity for the current period. The price and value are as of the date of the transfer.

**Transfers out**

DATE	ACCOUNT TYPE	TRANSACTION	QUANTITY	DESCRIPTION	PRICE	VALUE
01/29	Cash	ASSET TRF	-1720.00000	INVESTCO SSTEELPATHMLP SELECT 40 FD CY L UNQUOTE TO: SMITH MOORE 0005 THE DAILY PLANET CHARITABLE FOUNDATION	1.0000	-1720.00
Total Transfers out:						-\$1,720.00

**Cash sweep activity**

Our Cash Sweep program allows you to earn a return on the idle cash balances in your account by automatically investing such balances into one of our cash sweep options. These 'sweep transactions' may represent a net amount for the day and occur on settlement date. The following section displays transfers into and out of your sweep option. Transactions displayed here are Transfer To, Transfer From and Reinvested Dividends and Interest. These transaction amounts are not included in your cash flow summary.

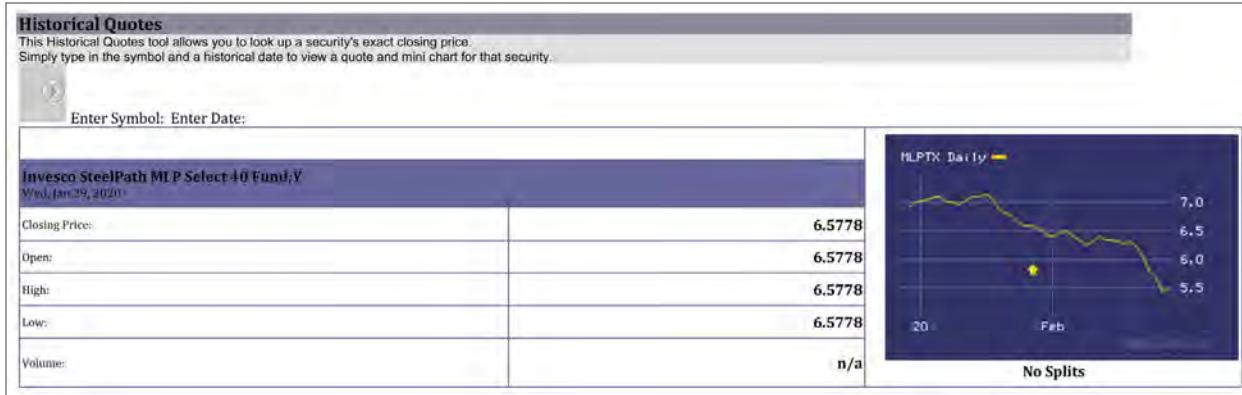
DATE	TRANSACTION	DESCRIPTION	AMOUNT	DATE	TRANSACTION	DESCRIPTION	AMOUNT
01/01							
01/03							

205WTWFD

## Example 2

### Stock donation documentation — Donor statement documentation

1. Donor name
2. Statement date
3. Stock transfer transaction
  - a. Date of transfer
  - b. Transaction type
  - c. Quantity
  - d. Type of stock
  - e. Recipient Organization



<p style="text-align: center;">● ● ●</p> <p><b>1 SMITH MOORE</b> 7777 Bonhomme Avenue Suite 2400 Clayton MO 63105</p>	<p>ORIGINAL</p> <p><b>2 CONFIRMATION NOTICE</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">TRANSACTION DATE 01/29/2020</td> <td style="width: 50%;">ACCOUNT NUMBER 123-00000</td> </tr> <tr> <td>SETTLEMENT DATE 01/30/2020</td> <td>ACCOUNT TYPE CASH</td> </tr> <tr> <td>PROCESSING DATE 01/19/2020</td> <td>TRANSACTION TYPE 01</td> </tr> </table>	TRANSACTION DATE 01/29/2020	ACCOUNT NUMBER 123-00000	SETTLEMENT DATE 01/30/2020	ACCOUNT TYPE CASH	PROCESSING DATE 01/19/2020	TRANSACTION TYPE 01	<p><b>3 THE DAILY PLANET CHARITABLE FOUNDATION</b> ATTN PERRY WHITE 1 LUTHOR AVENUE ST LOUIS MO 63143-3800</p> <p><b>4</b></p> <p><b>WE CONFIRM THE FOLLOWING TRANSACTION(S):</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">DESCRIPTION</th> <th style="width: 15%;">SYMBOL MLPTX</th> <th style="width: 15%;">CUSIP 001ABDDE5F</th> <th style="width: 10%;">YOU SOLD</th> </tr> </thead> <tbody> <tr> <td>INVESCO STEELPATH MLP SELECT 40 FD CL Y UNSOLICITED</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><b>5</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">QUANTITY</th> <th style="width: 10%;">PRICE</th> <th style="width: 20%;">PRINCIPAL/ GROSS AMOUNT</th> <th style="width: 10%;">ACCRUED INTEREST</th> <th style="width: 10%;">COMMISSION</th> <th style="width: 10%;">MARK UP/DOWN PER SHARE</th> <th style="width: 10%;">OTHER FEES/ SERVICE CHARGE</th> <th style="width: 10%;">SALES CHARGE RATE</th> </tr> </thead> <tbody> <tr> <td>1720</td> <td>1.00</td> <td>1720.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td>2.50</td> <td></td> </tr> <tr> <td></td> <td></td> <td>1720.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td>2.50</td> <td></td> </tr> </tbody> </table> <p><b>SUMMARY:</b> MISC FEE 2.50</p> <p>THANK YOU - IMPORTANT TAX INFORMATION PLEASE RETAIN FOR YOUR RECORDS. PLEASE MAKE CHECKS PAYABLE TO: RBC CLEARING &amp; CUSTODY</p> <p>NET AMOUNT 1717.50</p> <p>SERVICE CHARGE IS ADDITIONAL REVENUE TO SMITH MOORE AND MAY VARY BY REPRESENTATIVE AND/OR BRANCH.</p> <p>YOUR FINANCIAL PROFESSIONAL: LOIS LUTHOR ABC00015 000-000-0000 000-000-0000</p>	DESCRIPTION	SYMBOL MLPTX	CUSIP 001ABDDE5F	YOU SOLD	INVESCO STEELPATH MLP SELECT 40 FD CL Y UNSOLICITED				QUANTITY	PRICE	PRINCIPAL/ GROSS AMOUNT	ACCRUED INTEREST	COMMISSION	MARK UP/DOWN PER SHARE	OTHER FEES/ SERVICE CHARGE	SALES CHARGE RATE	1720	1.00	1720.00	0.00	0.00		2.50				1720.00	0.00	0.00		2.50	
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Stock sale documentation from NFPO — trade confirmation or statement proving the sale of the securities

1. Broker name
2. Confirmation notice
  - a. Transaction/trade date
  - b. Settlement date
3. Organization name
4. Stock ticker symbol
5. Stock transaction information
  - a. Name of stock
  - b. Quantity
  - c. Price per share
  - d. Gross amount
6. Net amount

VENDOR NO.	PURPOSE	CHECK NUMBER	DATE	DOLLAR AMOUNT
888-888888	INVESCO STEEL PATH MLP	1001	11/30/2020	\$1,717.50

THE FACE OF THIS STOCK CERTIFICATE IS COLORED BACKDRAFT ON MILITARY PAPER

GREEN WAY BANK  
ANYWHERE, U.S.A.

12-045021

1	2 1001	3	4
SMITH MOORE	CHECK NO.	CHECK DATE	VENDOR NO.
7777 Bonhomme Avenue Suite 222 Clayton, MO 63105	1001	11/30/2020	888-888888

5	CHECK AMOUNT \$1,717.50
NON-NEGOTIABLE	

#001001# 123456789# 9012# 234567#

Stock sale documentation from NFPO — Front of brokerage check or proof of deposit

1. Name of NFPO broker
2. Check number
3. Check date
4. Payee (NFPO)
5. Stock proceeds/net sale amount

 <p>DEPARTMENT OF ECONOMIC DEVELOPMENT <b>INDIVIDUAL PAYROLL DEDUCTION STATEMENT</b></p>	
PROJECT NUMBER	PROJECT NAME
NAME OF EMPLOYEE	
TIME FRAME INCLUDED IN REPORT  TO	
AMOUNT (CONTRIBUTION) DEDUCTED PER PAY PERIOD	NUMBER OF PAY PERIODS FOR DEDUCTION  TOTAL (CONTRIBUTION) DEDUCTED
EMPLOYEE'S SIGNATURE	
PROJECT DIRECTOR'S SIGNATURE	
DATE COMPLETED	
MO 419-2863 (10-07)	

### Employee payroll deductions

1. The individual payroll deduction statement
2. Employee pay stub to include
  - a. Employee name
  - b. Current and year to date amount deducted
  - c. Name of nonprofit for the deduction

## Ineligible Donations

The following donations are ineligible for FDA, NAP, YOP, and SBI tax credit incentive programs. To qualify for tax credits, donations must be given directly to the approved organization during the authorized project period, and donations must be applied to the project. The value of the donation cannot include sales tax or profit margin.

### Donor Advised Funds (DAF)

Donor Advised Funds (DAF) are not eligible for tax incentives, as the donor already receives their tax benefits at the time of creating or donating to the DAF.

- When a donor transfers funds to a DAF, they receive the federal deduction in the tax year of the transfer.
- This can be different from the tax year in which a donor contributes to an approved organization.
- As the donor is no longer the owner of the funds, a third party is created when donating.

### Private company stock donations

The stock is not traded publicly, and we cannot verify the value of the stock.

### Membership fees paid to organizations

The Department of Economic Development prefers to direct donations to activities that will have a *direct impact* on the project participants.

### Third-party, tax exempt public charity donations

Third-party, tax-exempt public charity donations are not eligible for incentives.

- The donor receives the tax benefit from the public charity at the time of donation.
- Once the funds are received, the public charity then directs the donation to the organization of choice.